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MAY 19 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No. 10/742,892

Confirmation No. 7096

Inventor: LAYFIELD, Jack et al

Filing Date: 23 December 2003

Title: MODULAR PREFABRICATED SPA

Examiner: PHILLIPS, Charles E.

Group Art Unit: 3751

Docket: 039209-0002US

May 19, 2006

Commissioner of Patents and Trademarks
Washington, D.C. 20231

AMENDMENT

Dear Sir:

This communication is filed in response to the Office Action mailed January 20, 2006 as Paper No. / Mail Date 20060117.

Please amend the subject patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 9 of this paper.

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